

--- 10 Pounds - Toronto Division - Black Consumption stamps - 63 x 47 mm. - 1874-1883 ---

[ Chris Ryan, "Canadian Revenue Newsletter", No. 39, of May 2002 ]

"In September of 1869, the square BOX and CADDY excise stamps were supplemented by twelve new stamps in six denominations for consumption (black) and for warehouse (red). The denomination of these items represented the maximum weight of tobacco to which they could be affixed. Unlike other BABN tobacco stamps in use up to that time, the new denominated stamps were produced from steel plates (intaglio).

The *small* stamp was initially issued in denominations of one-quarter, one-half and one pound. In February of 1880 a one-tenth pound stamp was prepared for use in the Windsor Division. The duty collected by these stamps was to be the full amount represented by their denomination, regardless of the actual weight of tobacco in the package.

In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used."

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The catalogue lists this ten pound black Toronto Division consumption stamp as follows:

**RM-114†** - 10 pounds, black, Toronto Division, perforated 12, on *block wmkd* wove - 5 mm. blue controls

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<b>1st BABN Contract</b> (1868-1873)	John McKay reports that 55,000 copies of "10 lb., S. M. R. Black" were delivered. Prior to 1874 these would be Division Open.
<b>2nd BABN Contract</b> (1873-1878)	John McKay reports that 65,000 copies of "10 lb., Black Tobacco" were delivered. I calculate that 35,000 were Division Open, 25,000 were for Montreal and 5,000 were for the Toronto Division.
<b>3rd BABN Contract</b> (1878-1886)	John McKay reports that 30,000 copies of "10 lb., Black, Montreal" were delivered. These were the <i>J. L. Vincent</i> stamps.

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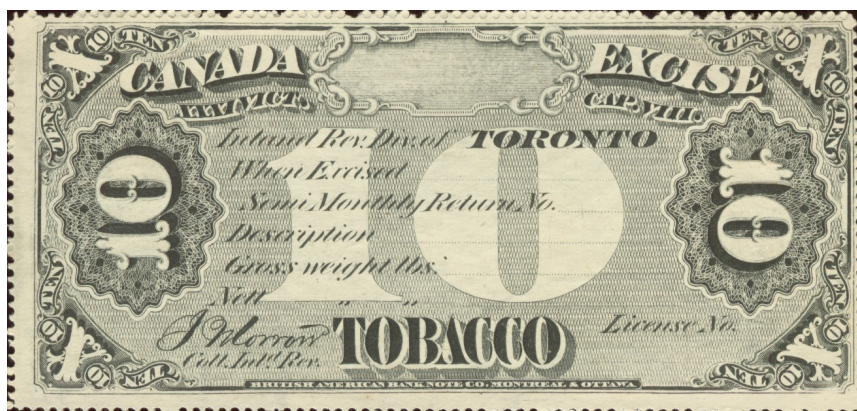
--- The "theoretical" control number range on the black 10 pound Toronto Division Consumption stamp ---

**RM-114** - 10 pounds, black, Toronto Division, perforated 12, on *block wmkd* wove - **00001** to **15000**

--- the "actual" control number range, as recorded to date ---

**RM-114** - 10 pounds, black, Toronto Division, perforated 12, on *block wmkd* wove - no numbered copies

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★**RM-114n** - 10 pounds, black, Toronto Division, perf 12, on *block wmkd* medium wove, without control numbers

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--- 10 Pounds - Toronto Division - Black Consumption stamps - 1874 ---

--- on *block wmkd* horizontal mesh medium wove at Ottawa under the 2nd BABN Contract - 106 x 48 mm. design ---

--- perforated 12 - with 5 mm. control numbers - scanned at 100% scale - inscribed *J. Morrow / Coll. Int<sup>d</sup> Rev.* ---

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The catalogue lists this ten pound black Toronto Division consumption stamp as follows:

**RM-114†** - 10 pounds, black, Toronto Division, perforated 12, on *block wmkd* wove - 5 mm. blue controls - **WANTED!**

Chris Ryan's research indicates that *John Morrow* was named Primary Collector at Toronto on December 24th 1872, and was replaced by *W.C. Stratton* on December 1st 1880.

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★**RM-114n** - 10 pounds, black, Toronto Division, perf 12 (clipped), on *block wmkd* medium wove, without control numbers



--- the upper left corner of **RM-114 TP** - scanned at 300% scale ---

The collection contains many of these clipped imperforate “TP” stamps (from the Morris collection) which under magnification shows signs of original perforation. I sincerely doubt that any philatelist would have mutilated the stamps in this manner. At the time it was illegal to possess tax-paid stamps in mint condition, and even used examples were by law to be broken on opening the package. I feel that BABN, as a favour to a philatelist, clipped the perforations prior to releasing the stamps.

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File path is [ c:\CR - STAMPS\RM\_STAMPS\CURRENCY\Black\Toronto\10 pounds ],  
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